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EXTRAORDINARY

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PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

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इस भाग में अलग पृष्ठ संख्या दी जाती है जिससे कि यह प्रलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue & Insurance)

NOTIFICATION

New Delhi, the 15th June 1967

S.O. 2068.—In exercise of the powers conferred by section 97 read with section 76 of the Punjab Reorganisation Act, 1966 (31 of 1966), the Central Government hereby makes the following rules, namely:—

1. **Short title.**—These rules may be called the Punjab Reorganisation (Apportionment of Losses of Reconstituted Corporations) Rules, 1967.

2. **Application.**—These rules shall apply to the apportionment of losses of profits or gains of a body corporate among the bodies corporate to which the assets, rights and liabilities of the former have been transferred under Part VII of the Punjab Reorganisation Act, 1966 (31 of 1966).

3. **Apportionment of losses of profits or gains.**—The losses of profits or gains referred to in rule 2 shall be apportioned amongst the transferee bodies corporate in the same proportion in which the net difference between—

(i) the total of the liabilities and credit balances; and

(ii) the total of the assets and rights,

was transferred to each of the transferee bodies corporate.

[No. 44/F. No. 3(16)/66-TPL.]

R. N. MUTTOO, Jt. Secy.

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